PLEASE **KEEP** THE ATTACHED TAX EXEMPT CERTIFICATE <u>FOR YOUR RECORDS- AND RETURN ONLY THIS W-9 FORM TO US</u>

## Give Form to Requester DO NOT SEND TO THE IRS w-9 **Request for Taxpayer Identification** (Rev. December 1996) **Number and Certification** ent of the Treasury Name (if joint names, list first and circle the name of the person or entity whose number you enter in Part I below if your names has changed.) Business name (Sole Proprietors see instructions below) Please check appropriate item: Individual /Sole Proprietor Corporation Partnership Other: Address (number & street) Requester's name and address City, State, and ZIP code City of Sugar Land P.O. Box 110 - Accounting Dept. Sugar Land, TX 77487-0110 List account number(s) here (Optional) Taxpayer Identification Number (TIN) Part II For Payee Exempt From Withholding [Social Security Number] However, if you are a resident alien OR a sole proprietor, see the instructions below. For othe See instructions below) |\_|\_|entities, it is your employer identification number (EIN). If you do not have a TIN or a SSN call [Employer Identification Number] Note: If the account is in more than one name, see the chart below for guidelines on whose number to enter EXEMPT: ▶

## Certification:

Under penalties of perjury, I certify that:

- 1. The number shown on this form is my correct taxpayer Identification number (or I am waiting for a number to be issued to me ), and
- 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all Interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.

Certification Instructions-You must cross out Item (2) above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all Interest and dividends on your tax return. For real estate transactions, Item (2) does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than Interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.

Purpose of Form: A person who is required to file an information return with the IRS must get your correct TIN to report, for example, income paid to you, real estate transactions, mortgage interest you paid, "the acquisition or abandonment of secured property,

Use Form W-9 to give your correct TIN to the requester and, when applicable, to:

(1) to certify the TIN you are giving is correct (or you are waiting for one to be issued),

- (2) Certify you are not subject to backup withholding or
- (3) to claim exemption from backup withholding if you are an exempt payee

Giving your correct TIN and making the appropriate certifications will prevent certain payments from being subject to backup withholding.

Note: If a requester gives you a form other than a W-9 to request your TIN, you must use the Requester's form if it is substantially similar to the Form W-9.

What is Backup Withholding? Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments qualifaying are: interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding. If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding.

Penalties: Failure to Furnish TIN.- If you fail to furnish your correct TIN to requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect. Civil Penalty for false Information With Respect to Withholding.-If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal Penalty for Falsifying Information. - Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and /or imprisonment. Misuse of TINS.-If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Signature		Date Date	
For this Type of account:	Give name & SSN of:	For this Type of account Give	name and EIN of:
Individual	The Individual	. Sole proprietorship The	owner <sup>3</sup>
Two or more individuals (joint	The actual owner of the account,	. A valid trust, estate or pension Lega	al entity 4
account)	or if combined funds, the first	trust.	
	individual on the account	. Corporate The	corporation
Custodian account of a minor	The minor <sup>2</sup>	Association, club, religious, charitable	
Uniform Gift to Minors Act)		educational, or other tax-exempt organization	
a. The usual revocable savings trust	The grantor-trustee <sup>1</sup>	). Partnership The	Partnership
(grantor is also trustee).		1. A broker or registered nominee The	broker or nominee
b. So-called trust account that is not	The actual owner <sup>1</sup>	2. Account with the Department of Agriculture in	the
a legal or valid trust under state		name of a public entity (such as a state or local	
law.		government, school district, or prison) that receives	
Sole proprietorship	The owner <sup>3</sup>	agricultural program payments	

List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN Director of Finance Circle the minor's name and furnish the minor's SSN.

You must show your individual name, but you may also enter your business or "doing business as" name. You may use either your SSN or EIN (if you have one).

List first circle the name of the legal trust estate, or pension trust.(Do not furnish the TIN of the personal representative or trustee unless legal entity itself is not designated in the account title.)

If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to your, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer.